

## Message Text

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64

ACTION COME-00

INFO OCT-01 AF-10 ISO-00 EB-07 AGR-10 TRSE-00 FRB-01

CIAE-00 INR-07 NSAE-00 RSC-01 TAR-01 /038 W

----- 002873

R 271258Z NOV 74

FM AMEMBASSY DAR ES SALAAM

TO SECSTATE WASHDC 6919

UNCLAS DAR ES SALAAM 3906

E.O. 11652: N/A

TAGS: ETRD, TZ

SUBJ: INVENTORY OF REGULATIONS ON TEXTILES AND APPAREL

REF: (A) STATE 250584

(B) DAR ES SALAAM A-173, SEPTEMBER 12, 1974

1. RESPONSE TO REF A IS SUMMARIZED BELOW:
2. IMPORTED TEXTILES AND APPAREL PRODUCTS ARE SUBJECT TO TWO TYPES OF TARIFFS IN TANZANIA-IMPORT DUTIES AND SALES TAXES.
3. IMPORT DUTIES ON TEXTILES ARE BASED ON AD VALOREM OR SPECIFIC RATE,WHICHEVER IS GREATER, ON CIF VALUE OF IMPORTED TEXTILE PRODUCTS.
4. SALES TAXES ARE LEVIED ON THE BASIS OF THE CIF VALUE PLUS WHATEVER IMPORT DUTY APPLIES TO PARTICULAR PRODUCT. FOR EXAMPLE, THE IMPORT DUTY ON SILK YARN (BTN 50.04/08) IS 30 PERCENT AD VALOREM AND SALES TAX ON THIS PRODUCT IS LISTED AS 55 PERCENT. IN THIS EXAMPLE THE IMPORTER ACTUALLY PAYS 71.5 PER CENT IN TAXES WHENCONSIDERING ONLY THE CIF VALUE OF THE SILK YARN. WHEN CUSTOMS DUTIES AND SALES TAXES ARE COMBINED THE TWO TOGETHER AMOUNT TAXES ARE 101.5 PERCENT OF THE CIF VALUE.
5. ONE COPY OF CURRENT SALES TAX TARRIF SCHEDULE IS BEING AIRPOUCHED UNDER COVER DS-4 WITH NOTATION REFERENCING THIS MESSAGE.

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IN MEANTIME, CURRENTLY APPLICABLE RATES OF SALES TAX ON

TEXTILES AND APPAREL ARE GIVEN BELOW AS AN AID TO INVENTORY OF REGULATIONS:

| BTN CHAPTER<br>NO.<br>----- | PRODUCT<br>PER CENT<br>-----             | SALES TAX RATE |
|-----------------------------|--|----------------|
| YARN AND WOVEN FABRICS OF : |  |                |
| 50                          | SILK                                     | 55             |
| 51 & 56                     | MAN-MADE FIBRES - RAYON                  | 26             |
|                             | OTHER FIBRES                             | 55             |
| 52                          | METALLIZED TEXTILES                      | ES 26          |
| 53                          | WOOL AND OTHER ANIMAL HAIR               | 55             |
| 54                          | FLAX OR RAMIE                            | 55             |
| 55                          | COTTON                                   | 26             |
|                             | (COTTON PRINTED KHANGA)                  | 21             |
| 57                          | HEMP, JUTE OR OTHER VEGETABLE FIBRE      | 26             |
| 58 & 59                     | MISCELLANEOUS TEXTILE PRODUCTS           | 12 TO 55       |
| 60                          | KNITTED OR CROCHETED GOODS:              |                |
|                             | 1.A.FABRICS OF COTTON OR RAYON           | 26             |
|                             | B.FABRICS OF OTHER FIBRES                | 55             |
|                             | 2.A. OTHER GOODS: OF COTTON OR RAYON     | 21             |
|                             | B. OF OTHER FABRICS                      | 42.5           |
| 61                          | APPAREL AND CLOTHING OF TEXTILE FABRICS: |                |
|                             | -. OF COTTON AND RAYON                   | 21             |
|                             | B. OF OTHER FIBRES                       | 42.5           |
| 62                          | OTHER MADE-UP TEXTILE ARTICLES           | 13 TO 55.      |
| CARTER                      |  |                |

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TEXTILES, LAW, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 27 NOV 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
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**Document Unique ID:** 00  
**Drafter:** n/a  
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**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740345-0108  
**From:** DAR ES SALAAM  
**Handling Restrictions:** n/a  
**Image Path:**  
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**Office:** ACTION COME  
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**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
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**Previous Handling Restrictions:** n/a  
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**Status:** NATIVE  
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